

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL MEMORANDUM

HB 147 – SB 138

May 29, 2009

SUMMARY OF AMENDMENT (008882): Deletes the original bill in its entirety. Expands the definition of a premier type tourist resort as such definition applies to the licensing of facilities for on-premises consumption of alcoholic beverages. The expanded definition would authorize a privately owned facility located on at least 20 acres in Union County with a restaurant facility of at least 1,200 square feet and a seating capacity of at least 100, with a marina, cabins, and a boat repair shop, to obtain an on-premises alcohol consumption license.

FISCAL IMPACT OF ORIGINAL BILL:

MINIMAL

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Increase State Revenue – Not Significant

Increase State Expenditures – Not Significant

Increase Local Revenue – Not Significant

Increase Local Expenditures – Not Significant

Assumptions applied to amendment:

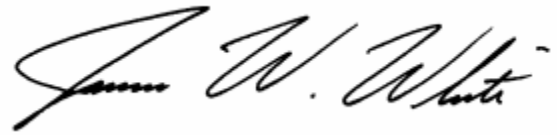
- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- An initial license application fee of \$300 to the State.
- An annual licensing fee of \$2,000 to the State and a local privilege tax of \$1,500 to local governments.
- Any increase in local government expenditures related to the administrative cost of collecting local privilege taxes associated with such licenses is estimated to be not significant.

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- Upon licensing, the entity will be assessed state and local sales taxes on alcoholic beverage sales, 15 percent liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is fluid and cursive, with the first name "James" written in a larger, more prominent script than the last name "White".

James W. White, Executive Director

/cce